

**Andrews Hooper Pavlik PLC  
5300 Gratiot Rd  
Saginaw, MI 48638-6035  
989-497-5300**

**Filing Instructions**

**Form TD F 90-22.1**

**Report of Foreign Bank and Financial Accounts**

**Taxable Year Ended December 31, 2008**

**Name:** James D Pieron, Jr.

**Date Due:** June 30, 2009

**Mail To:** Internal Revenue Service  
U. S. Department of the Treasury  
P. O. Box 32621  
Detroit, MI 48232-0621

**Signature:** You should sign and date the form.

**Other:** Initial and date the copy and retain it for your records. Do not mail Form TD F 90-22.1 with your 2008 Form 1040 return.

DEFENDANT'S  
EXHIBIT  
1012  
US v. PIERON

**TD F 90-22.1**

(Rev. October 2008)  
Department of the Treasury  
Do not use previous editions of  
this form after  
December 31, 2008

**REPORT OF FOREIGN BANK  
AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

OMB No. 1545-2038

1 This Report is for Calendar  
Year Ended 12/31**2008**Amended ☐**Part I Filer Information**

2 Type of Filer

a ☒ Individual b ☐ Partnership c ☐ Corporation d ☐ Consolidated e ☐ Fiduciary or Other—Enter type \_\_\_\_\_

3 U.S. Taxpayer Identification Number

[REDACTED] 1

If filer has no U.S. Identification  
Number complete item 4.

4 Foreign identification (Complete only if item 3 is not applicable.)

a Type: ☐ Passport ☐ Other \_\_\_\_\_

b Number \_\_\_\_\_ c Country of Issue \_\_\_\_\_

5 Individual's Date of Birth  
MM/DD/YYYY**10/01/1969**

6 Last Name or Organization Name

**PIERON, JR.**

7 First Name

**JAMES**

8 Middle Initial

**D**

9 Address (Number, Street, and Apt. or Suite No.)

[REDACTED] 6 [REDACTED]

10 City

11 State

12 Zip/Postal Code

13 Country

[REDACTED]

[REDACTED]

[REDACTED] 8

14 Does the filer have a financial interest in 25 or more financial accounts?

☐

Yes If "Yes" enter total number of accounts \_\_\_\_\_

(If "Yes" is checked, do not complete Part II or Part III, but retain records of this information)

☒

No

**Part II Information on Financial Account(s) Owned Separately**

15 Maximum value of account during calendar year reported

**1,000,000**16 Type of account a ☒ Bank b ☐ Securities c ☐ Other—Enter type below \_\_\_\_\_

17 Name of Financial Institution in which account is held

**UBS**

18 Account number or other designation

**20262869760J**

19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held

**POSTFACH, CH-6002**

20 City

**LUZERN**

21 State, if known

22 Zip/Postal Code, if known

23 Country

**SWITZERLAND****Signature**

44 Filer Signature

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

**05/17/2012**

File this form with: U.S. Department of the Treasury, P.O. Box 32621, Detroit, MI 48232-0621

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations (31 CFR 103). No report is required if the aggregate value of the accounts did not exceed \$10,000. See Instructions For Definitions.

**PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE**

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 103.

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 103. The Social Security number will be used as a means to identify the individual who files the report.

The estimated average burden associated with this collection of information is 20 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Internal Revenue Service, Bank Secrecy Act Policy, 5000 Ellin Road C-3-242, Lanham MD 20706.

<b>Part II Continued—Information on Financial Account(s) Owned Separately</b>				Form TD F 90-22.1
<b>Complete a Separate Block for Each Account Owned Separately</b>				Page Number
This side can be copied as many times as necessary in order to provide information on all accounts.				<u>2</u> of <u>3</u>
1 Filing for calendar year <u>2008</u>	3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: <div style="background-color: black; width: 100px; height: 1.2em; display: inline-block;"></div> <u>111</u>	6 Last Name or Organization Name <u>PIERON, JR.</u>		
15 Maximum value of account during calendar year reported <u>300,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>UBS</u>				
18 Account number or other designation <u>27324074360X</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>POSTFACH, CH-6002</u>			
20 City <u>LUZERN</u>	21 State, if known	22 Zip/Postal Code, if known	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported <u>2,250,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>UBS</u>				
18 Account number or other designation <u>27324125560N</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>POSTFACH, CH-6002</u>			
20 City <u>LUZERN</u>	21 State, if known	22 Zip/Postal Code, if known	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported <u>170,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>UBS</u>				
18 Account number or other designation <u>27324126060K</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>POSTFACH, CH-6002</u>			
20 City <u>LUZERN</u>	21 State, if known	22 Zip/Postal Code, if known	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported <u>9,250,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>CREDIT SUISSE</u>				
18 Account number or other designation <u>92588712</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>CH-GENEVA 70(0251)</u>			
20 City <u>GENEVA</u>	21 State, if known	22 Zip/Postal Code, if known	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported <u>4,250,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held <u>UBS</u>				
18 Account number or other designation <u>20625126260Z</u>	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>POSTFACH, CH-9098</u>			
20 City <u>ZURICH</u>	21 State, if known	22 Zip/Postal Code, if known	23 Country <u>SWITZERLAND</u>	
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below		
17 Name of Financial Institution in which account is held				
18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country	

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**Part IV Information on Financial Account(s) Where Filer has Signature or Other Authority but No Financial Interest in the Account(s)**

Form TD F 90-22.1

Page Number

3 of 3**Complete a Separate Block for Each Account**

This side can be copied as many times as necessary in order to provide information on all accounts.

1 Filing for calendar year <u>2008</u>		3-4 Check appropriate Identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: <u>11</u>		6 Last Name or Organization Name <u>PIERON, JR.</u>	
15 Maximum value of account during calendar year reported <u>5,500,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below			
17 Name of Financial Institution in which account is held <u>JP MORGAN</u>					
18 Account number or other designation <u>35981701</u>		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>125 LONDON WALL</u>			
20 City <u>LONDON</u>		21 State, if known		22 Zip/Postal Code, if known <u>EC2TY5AJ</u>	
				23 Country <u>ENGLAND</u>	
34 Last Name or Organization Name of Account Owner <u>JDFX FUND LTD</u>				35 Taxpayer Identification Number of Account Owner	
36 First Name		37 Middle initial		38 Address (Number, Street, and Apt. or Suite No.) <u>9 USTERISTRASSE</u>	
39 City <u>ZURICH</u>		40 State		41 Zip/Postal Code <u>8001</u>	
				42 Country <u>SWITZERLAND</u>	
43 Filer's Title with this Owner <u>CEO</u>					
15 Maximum value of account during calendar year reported <u>10,000,000</u>		16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below			
17 Name of Financial Institution in which account is held <u>DEUTSCHE BANK</u>					
18 Account number or other designation <u>10859266A</u>		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held <u>100 PLAZA ONE</u>			
20 City <u>JERSEY CITY</u>		21 State, if known <u>NJ</u>		22 Zip/Postal Code, if known <u>07311</u>	
				23 Country	
34 Last Name or Organization Name of Account Owner <u>JDFX FUND LTD</u>				35 Taxpayer Identification Number of Account Owner	
36 First Name		37 Middle initial		38 Address (Number, Street, and Apt. or Suite No.) <u>9 USTERISTRASSE</u>	
39 City <u>ZURICH</u>		40 State		41 Zip/Postal Code <u>8001</u>	
				42 Country <u>SWITZERLAND</u>	
43 Filer's Title with this Owner <u>CEO</u>					
15 Maximum value of account during calendar year reported		16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other—Enter type below			
17 Name of Financial Institution in which account is held					
18 Account number or other designation		19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held			
20 City		21 State, if known		22 Zip/Postal Code, if known	
				23 Country	
34 Last Name or Organization Name of Account Owner				35 Taxpayer Identification Number of Account Owner	
36 First Name		37 Middle initial		38 Address (Number, Street, and Apt. or Suite No.)	
39 City		40 State		41 Zip/Postal Code	
				42 Country	
43 Filer's Title with this Owner					

Form TD F 90-22.1 (Rev. 10-2008)

JAMES D PIERON, JR.

[REDACTED]

FORM TD F 90-22.1 STATEMENT 12/31/08

MR. PIERON WAS INVOLVED WITH SEVERAL ENTITIES WHILE IN SWITZERLAND AND WAS UNAWARE OF THE FILING AND REPORTING REQUIREMENTS FOR THE FOREIGN BANK ACCOUNTS. ONCE MADE AWARE OF THE FILING REQUIREMENTS, HE IMMEDIATELY TOOK STEPS TO COMPLY BY SEARCHING THROUGH SEVERAL YEARS OF RECORDS TO OBTAIN THE REQUIRED INFORMATION. INCLUDED ON FORM TD F 90-22.1 IS ONE PERSONAL ACCOUNT, FIVE BUSINESS ACCOUNTS OF WHICH MR. PIERON WAS A GREATER THAN 50% OWNER AND TWO ACCOUNTS WHICH HE HAD SIGNATURE AUTHORITY ONLY.